

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA
AND RECORD OF ACTION**

AUGUST 31, 1999

FROM: LARRY WALKER, AUDITOR/CONTROLLER-RECORDER
Auditor/Controller-Recorder

SUBJECT: FISCAL YEAR 1999-2000 PROPERTY TAX RATES

RECOMMENDATION: Adopt Resolution setting the fiscal year 1999-2000 tax rates for local agencies within San Bernardino County.

BACKGROUND INFORMATION: Section 93 of the Revenue and Taxation Code requires the County to levy an ad valorem property tax on taxable assessed value at a rate equal to one dollar (\$1.00) per one hundred dollars (\$100.00) of assessed value. The levy will be allocated to the various taxing entities of the County in accordance with Chapter 6 of Part 0.5 of Division 1 of the Revenue and Taxation Code.

In addition, Section 93 of the Revenue and Taxation Code authorizes an ad valorem property tax to be assessed for the amount needed to meet principal and interest payments on general obligation bonds or other indebtedness approved by the voters prior to July 1, 1978 or on any bonded indebtedness for the acquisition or improvement of real property which was approved by a two-thirds vote of its voters after June 4, 1986.

Further, Revenue and Taxation Code Section 100 requires a Countywide rate for General tax and debt service be applied to the unitary assessed values established by the State Board of Equalization. The revenue received from this levy will be apportioned in accordance with this Section of the Code.

Section 29100 of the Government Code requires the Board of Supervisors to adopt property tax rates on or before September 1st of each year.

REVIEW BY OTHERS: Computation of tax rates and the entering thereof on the tax roll is a statutory function of the Auditor/Controller-Recorder.

FINANCIAL IMPACT: Statutory tax levies for the 1999-2000 fiscal year are necessary to fund a portion of local agencies' operations and to provide funds for retirement of voter-approved debt.

REASON FOR RECOMMENDATION: Adoption of the recommended tax rates by the Board is required prior to placement of these rates on the fiscal year 1999-2000 tax roll.

SUPERVISORIAL DISTRICT(S): All Supervisorial Districts

PRESENTER: Larry Walker, Auditor/Controller-Recorder

LW:RL:HO:nc

Record of Action of the Board of Supervisors

**SAN BERNARDINO COUNTY
TAX RATES
1999-2000**

BOARD OF SUPERVISORS
COUNTY OF SAN BERNARDINO, CALIFORNIA

RESOLUTION SETTING THE FISCAL YEAR 1999-2000 TAX RATES
FOR LOCAL AGENCIES

RESOLUTION NO. _____

WHEREAS, Revenue and Taxation Code Sections 93 and 100 require the County to levy an ad valorem property tax on taxable assessed value in specified amounts and to set a Countywide rate for General tax and debt service; and

WHEREAS, Government Code Section 29100 requires the Board to set tax rates by resolution on or before September 1 of each year.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors hereby sets the tax rates for local agencies as set forth on the attachment hereto.

**SAN BERNARDINO COUNTY
TAX RATES
1999-2000**

GENERAL TAX LEVY

Revenue and Taxation Code Section 2237(b) and Section 98.9(b)(1)

Regular Values	1.0000
Unitary Utility Values	1.0000

**GENERAL OBLIGATION BONDS AND VOTER-APPROVED
INDEBTEDNESS**

Revenue and Taxation Code Section 2237(a)

Average Bond rate applied in lieu of specific rates to Utility Plant and Equipment Values assessed by the State Board of Equalization	0.0897
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CITIES

Colton	0.0149
Redlands - Measure "O" Bonds	0.0238
Rialto	0.1316
San Bernardino - South San Bernardino Water	0.0376

COMMUNITY SERVICE DISTRICTS

Daggett	0.0278
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COUNTY SERVICE AREAS

64 Kalin Ranch - Bond 1	0.0182
64 Kalin Ranch - Bond 2	0.0142
64 Kalin Ranch - Bond 3	0.0000
70 Zone B - Helendale	0.0000
70 Zone C	0.0000
70 Zone L - Pinon Hills	0.0552
70 Zone W-1 - Big Horn - Landers	0.3963

WATER DISTRICT

Apple Valley Heights County Water District	0.0080
Big Horn/Desert View Imp. Dist. 1	0.3000
Chino Basin Muni Water District - 1969 Annex	0.0625
Crestline-Lake Arrowhead Water Agency:	
Water Bond	0.0674
Pohl Ranch	0.0674
Imp. Dist. B	0.0878
Cucamonga County Water Agency:	
General	0.0010
Imp. Dist. 5	0.0019

**SAN BERNARDINO COUNTY
TAX RATES
1999-2000**

WATER DISTRICT - *Continued*

Hesperia Water District	0.0185
Joshua Basin Cty Water District - Imp. Dist. 2	0.0478
Juniper Riveria Water District - Land Only	1.0609
Mojave Water Agency:	
Land Only	0.1125
No 2 - Land and Improvements	0.0550
Dist M - Land and Improvements	0.1500
Metropolitan Water District:	
Original	0.0089
Bryant	0.0089
Mid-Valley	0.0089
1969 Annex	0.1964
Rand Communities Cty Water - Imp. Dist. 1	0.1708
San Bernardino Valley Municipal Water	0.1070
W. San Bernardino Cty Water Dist. - Imp. Dist. 1	0.0250

SCHOOL DISTRICT

Chaffey Union High School	0.0291
Alta Loma	0.0592
Central	0.1250
Mountain View	0.0000
Mt. Baldy	0.0689
Victor Valley Joint Union High School	0.0119
Adelanto	0.0691
Oro Grande	0.0700
Victor	0.0151
Apple Valley Unified School	0.0000
Baker Unified School	0.0980
Beaumont Unified School	0.0370
Fontana Unified School	0.1200
Hesperia Unified School	0.0000
Needles Unified School	0.0591
Redlands Unified School	0.0482
Rim of the World Unified School	0.1825
San Bernardino Unified School	0.0426
Snowline Joint Unified School	
Phelan Component	0.0000
Wrightwood Component	0.0000
Trona Unified School	0.0265
Yucaipa Joint Unified School	0.0000